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190 Carondelet Plaza, Suite 600 St. Louis, Missouri 63105-3441 Telephone 314.480.1500 Facsimile 314.480.1505 www.husch.com

> David A. Chambers Direct Dial: 309-637-4900

david.chambers@husch.com

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20 Alexandria, Virginia 22313-1450

RE: LETTER ACCOMPANYING CLAIM AMENDMENTS UNDER ARTICLE 34(2)(B)

PCT Application No.: PCT/US03/34487

Title: APPARATUS AND METHOD FOR LUMBAR SUPPORT

STRUCTURE

Applicant: L & P Property Management Company

Docket No.: 41587-218

Dear Sirs:

In accordance with Article 34(2)(b) of the Patent Cooperation Treaty (PCT), as prescribed by Rule 66 of the Regulations under the PCT, this reply is accompanied by amendments based on the Written Opinion dated December 13, 2004. This letter accompanying the replacement sheets for the above identified international application draws attention to the differences between the claims as filed in the replaced sheets and claims as amended in the replacement sheets and explains the reasons for the amendments. Attached hereto are three (3) replacement sheets.

Comparison of Amended Claims with Claims Filed with Demand for IPE

The amended claims 1-12 are compared below with the respective originally-filed claims. In the comparisons, text in the amended claim that is added to the original claim is underlined and the text in the amended claim that is deleted from the original claim is lined out.